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OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



DARLENE GREEN  
Comptroller

*Internal Audit Section*

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February 22, 2006

Kimberly Beck, Administrator  
Salvation Army Family Haven  
10740 Page Ave.  
St. Louis, MO 63132

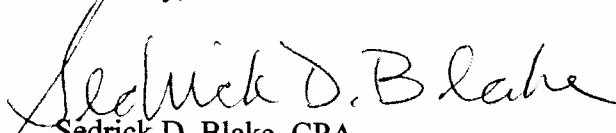
RE: Fiscal Monitoring Report of Salvation Army Family Haven, Federal Emergency Shelter  
Grant Program (FESG) (#2007-HOM30)

Dear Ms. Beck:

Enclosed is a report of our fiscal monitoring review of the Salvation Army Family Haven (Document #'s 50896 and 54227) for the period January 1, 2005 through December 31, 2005; and the period January 1, 2006 through December 31, 2006. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Salvation Army Family Haven. Our fieldwork was completed on January 30, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and has been conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,

  
Sedrick D. Blake, CPA  
Audit/ Fiscal Executive

Enclosure

cc: Patrick Brennan, Fiscal Manager, DHS



# CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES**

**SALVATION ARMY FAMILY HAVEN  
FEDERAL EMERGENCY SHELTER GRANT PROGRAM (FESG)  
DOCUMENT #50856 (2005) DOCUMENT #54227 (2006)**

**FISCAL MONITORING REVIEW**

**JANUARY 1, 2005 THROUGH DECEMBER 31, 2005  
JANUARY 1, 2006 THROUGH DECEMBER 31, 2006**

**PROJECT #2007-HOM30**

**DATE ISSUED: FEBRUARY 22, 2007**

**Prepared by:  
The Internal Audit Section**



# OFFICE OF THE COMPTROLLER

**HONORABLE DARLENE GREEN, COMPTROLLER**

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
SALVATION ARMY FAMILY HAVEN  
DOCUMENT #'s 50896 and 54227  
FISCAL MONITORING REVIEW  
JANUARY 1, 2005 THROUGH DECEMBER 31, 2006**

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**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
HOMELESS SERVICES  
SALVATION ARMY FAMILY HAVEN  
DOCUMENT #51094  
FISCAL MONITORING REVIEW  
JUNE 1, 2005 THROUGH MAY 31, 2006**

**INTRODUCTION**

**Background**

**Contract Name:** Salvation Army Family Haven

**Document Numbers:** 50896 and 54227

**Contract Periods:** January 1, 2005 through December 31, 2005  
January 1, 2006 through December 31, 2006

**Contract Amounts:** \$40,000.00  
\$16,500.00

The contract provided funds from the Department of Housing and Urban Development (HUD) Federal Emergency Shelter Grant Program (FESG) to Salvation Army Family Haven to provide emergency shelter with accompanying supportive services to families who are City of St. Louis residents and who are homeless or at risk of becoming homeless.

**Purpose**

The purpose of this fiscal monitoring review was to determine Salvation Army Family Haven's (Document #'s 50896 and 54227) compliance with federal, state and local Department of Human Services (DHS) requirements for the periods January 1, 2005 through December 31, 2005 and January 1, 2006 through December 31, 2006. We will make recommendations if necessary.

**Scope and Methodology**

We made inquiries regarding Salvation Army Family Haven's internal controls relating to the grant administered by the Department of Human Services (DHS), tested evidence supporting the reports the Agency submitted to DHS and performed other procedures considered necessary. Our fieldwork was completed on January 30, 2007.

**CITY OF ST. LOUIS  
DEPARTMENT OF HUMAN SERVICES (DHS)  
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**CONCLUSION AND SUMMARY OF OBSERVATIONS**

**Conclusion**

We found no evidence to suggest that Salvation Army Family Haven did not fully comply with federal, state and local DHS requirements.

**Status of Prior Observations**

The Agency's most recent fiscal monitoring report dated November 22, 2006 had no observations.

**A-133 Status**

Because it expended \$500,000 or more in federal funds for the year ending September 30, 2006, the Agency was required to file an A-133 audit report. As of the end of field work on the review, the Agency's audit firm had not yet completed the A-133 audit report for the Agency's fiscal year ended September 30, 2006. This report is due on June 30, 2007 if no extensions are obtained.

The most recent report available, dated December 6, 2005 for the fiscal year ended September 30, 2005, rendered an unqualified opinion on the general purpose financial statements with no reportable conditions, weaknesses or material noncompliance. With respect to the federal awards section, an unqualified opinion was rendered with one reportable condition not considered a material weakness but required to be disclosed under OMB Circular A-133. This finding did not apply to the DHS grant specifically. IAS reviewed the audit and recommended the Agency's Corrective Action Plan include timely completion dates. There was also a schedule of federal awards.

**Summary of Current Observations**

There are no observations.